

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, likuiditas, *leverage*, ukuran perusahaan, *outside ownership*, dan umur *listing* terhadap *Internet Financial Reporting* (IFR) melalui laporan keuangan tahunan yang telah disusun oleh perusahaan *property and real estate* yang terdaftar di Bursa Efek Indonesia (BEI).

Populasi dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling* pada perusahaan *property and real estate* yang terdaftar di Bursa Efek Indonesia (BEI) selama periode tahun 2012-2016 dan berdasarkan kriteria yang telah ditentukan maka diperoleh sampel sebanyak 39 perusahaan *property and real estate*. Metode analisis yang digunakan adalah analisis regresi linier berganda.

Hasil penelitian uji kelayakan model menunjukkan bahwa profitabilitas, likuiditas, *leverage*, ukuran perusahaan, *outside ownership*, dan umur *listing* secara simultan berpengaruh terhadap *Internet Financial Reporting* (IFR). Berdasarkan hasil uji hipotesis menunjukkan bahwa profitabilitas, likuiditas, dan umur *listing* tidak berpengaruh terhadap *internet financial reporting* (IFR). Sedangkan, *leverage* berpengaruh negatif terhadap *internet financial reporting* (IFR). Ukuran perusahaan dan *outside ownership* berpengaruh positif terhadap *internet financial reporting* (IFR).

Kata kunci: Profitabilitas, *Leverage*, *Internet Financial Reporting*.

ABSTRACT

This research is meant to examine the influence of profitability, liquidity, leverage, firm size, outside ownership, and listing age to the Internet Financial Reporting (IFR) through annual financial statement which has been prepared by the property and real estate Company which is listed in Indonesia Stock Exchange (IDX).

The population of this research has been obtained by using purposive sampling method at property and Real Estate Company which is listed in Indonesia Stock Exchange (IDX) during 2012-2016 periods and based on the determined criteria, 39 properties and real estate companies has been obtained as samples. The analysis method has been done by using multiple linear regressions.

The result of the model feasibility test shows that simultaneously profitability, liquidity, leverage, firm size, outside ownership, and listing age gives influence to the Internet Financing Reporting (IFR). Based on the result of hypothesis test shows that profitability, liquidity and listing age does not give any influence to the internet financing reporting (IFR). Meanwhile, leverage gives negative influence to the internet financing reporting (IFR). Firm size and outside ownership give positive influence to the internet financing reporting (IFR).

Keywords: Profitability, leverage and internet financial reporting.